



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1430_fbi_2020.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brendan		Rae	12/31/2021	brae@longhillnj.gov

Chief Administrative Officer

Nancy		Malool		administrator@longhillnj.gov
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Chief Financial Officer

Nancy		Malool		administrator@longhillnj.gov
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Municipal Clerk

Megan		Phillips		municipalclerk@longhillnj.gov
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Registered Municipal Accountant

Raymond		Sarinelli		rsarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Guy		Piserchia	12/31/2021	gpiserchia@longhillnj.gov
Victor		Verlezza	12/31/2022	vverlezza@longhillnj.org
Cornel		Schuler	12/31/2020	cschuler@longhillnj.org
Matthew		Dorsi	12/31/2020	mdorsi@longhillnj.gov



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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.587	\$9,725,336.25	24.55%	\$2,964.70
Municipal Library	0.035	\$581,911.73	1.47%	\$176.77
Municipal Open Space	0.020	\$331,289.07	0.84%	\$101.01
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.014	\$16,787,099.00	42.38%	\$5,121.31
Regional School District	0.457	\$7,585,406.00	19.15%	\$2,308.12
County Purposes	0.270	\$4,468,839.29	11.28%	\$1,363.66
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.009	\$133,036.93	0.34%	\$45.46
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.392	\$39,612,918.27	100.00%	\$12,081.03

Total Taxable Valuation as of	October 1, 2019	<u>\$1,658,088,600.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$506,330.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.587	0.599	2.04%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,725,336.25	\$9,927,987.59	2.08%	\$202,651.34

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,964.70	\$3,032.92	2.30%	\$68.22

Current Year 2020 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$9,927,987.59
Municipal Library	ACTUAL	\$579,858.00
Municipal Open Space	ACTUAL	\$331,617.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$17,122,840.98
Regional School District	ESTIMATED	\$7,737,114.12
County Purposes	ESTIMATED	\$4,558,318.08
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$149,227.97
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$40,406,963.74

Revenue Anticipated, Excluding Tax Levy	4,611,349.16
Budget Appropriations, before Reserve for Uncollected Taxes	14,128,894.75
Total Non-Municipal Tax Levy	\$29,899,118.15
Amount to be Raised by Taxes - Before RUT	\$39,416,663.74
Reserve for Uncollected Taxes (RUT)	\$989,962.34
Total Amount to be Raised by Taxes	\$40,406,626.08

% of Tax Collections used to Calculate RUT	<u>97.55%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	38,998,168.32
Total Tax Levy, CY 2019	39,679,022.68
% of Taxes Collected, CY 2019	<u>98.28%</u>

Delinquent Taxes - December 31, 2019	<u>\$640,578.16</u>
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USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Parking Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-38.48%	(\$1,010,000.00)	\$2,625,000.00	\$1,615,000.00	\$1,440,000.00			\$175,000.00				
08	Local Revenue	-32.87%	(\$983,089.11)	\$2,990,866.11	\$2,007,777.00	\$496,000.00		\$90,000.00	\$1,421,777.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,354,573.00	\$1,354,573.00	\$1,354,573.00							
08	Uniform Construction Code Fees	-14.66%	(\$30,413.00)	\$207,413.00	\$177,000.00	\$177,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-64.42%	(\$92,004.66)	\$142,818.41	\$50,813.75	\$50,813.75							
08	Other Special Items	47.70%	\$199,564.59	\$418,397.52	\$617,962.11	\$617,962.11							
15	Receipts from Delinquent Taxes	-16.35%	(\$92,862.10)	\$567,862.10	\$475,000.00	\$475,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.45%	(\$150,863.59)	\$10,410,468.18	\$10,259,604.59	\$9,927,987.59	\$331,617.00						
07	Minimum Library Tax	-0.35%	(\$2,053.73)	\$581,911.73	\$579,858.00	\$579,858.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-11.20%	(\$2,161,721.60)	\$19,299,310.05	\$17,137,588.45	\$15,119,194.45	\$331,617.00	\$90,000.00	\$1,596,777.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Parking Utility	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	9.00	3.08%	\$82,991.73	\$2,697,697.27	\$2,780,689.00	\$1,350,040.00		\$82,904.00	\$40,000.00	\$1,307,745.00				
21	Land-Use Administration	2.00	1.00	-3.55%	(\$4,950.00)	\$139,350.00	\$134,400.00	\$134,400.00								
22	Uniform Construction Code	1.00	4.00	0.66%	\$1,050.00	\$158,550.00	\$159,600.00	\$159,600.00								
23	Insurance			0.72%	\$10,035.00	\$1,385,194.00	\$1,395,229.00	\$1,395,229.00								
25	Public Safety	26.00	13.00	5.45%	\$206,122.28	\$3,780,945.00	\$3,987,067.28	\$3,967,604.00	\$19,463.28							
26	Public Works	12.00	2.00	0.14%	\$3,149.19	\$2,254,547.55	\$2,257,696.74	\$2,227,150.00	\$30,546.74							
27	Health and Human Services			4.23%	\$4,725.00	\$111,610.00	\$116,335.00	\$116,335.00								
28	Parks and Recreation	2.00	27.00	25.71%	\$43,350.00	\$168,600.00	\$211,950.00	\$211,950.00								
29	Education (including Library)			7.41%	\$44,767.00	\$604,012.00	\$648,779.00	\$648,779.00								
30	Unclassified			0.00%	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00								
31	Utilities and Bulk Purchases			-1.38%	(\$5,000.00)	\$363,000.00	\$358,000.00	\$358,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-3.10%	(\$41,933.00)	\$1,354,504.00	\$1,312,571.00	\$1,298,471.00			\$14,100.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	1.00	1.00	2.73%	\$3,217.89	\$117,695.86	\$120,913.75	\$120,110.00	\$803.75							
44	Capital			-50.20%	(\$986,753.80)	\$1,965,466.80	\$978,713.00	\$680,000.00		\$248,713.00	\$50,000.00					
45	Debt			-29.06%	(\$656,851.00)	\$2,260,668.00	\$1,603,817.00	\$1,328,885.00			\$274,932.00					
46	Deferred Charges			-17.63%	(\$15,948.00)	\$90,476.00	\$74,528.00	\$74,528.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.49%	\$14,500.00	\$975,800.00	\$990,300.00	\$990,300.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	50.00	57.00	-7.04%	(\$1,297,527.71)	\$18,435,116.48	\$17,137,588.77	\$15,068,381.00	\$50,813.77	\$331,617.00	\$90,000.00	\$1,596,777.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	211	\$15,176,700.00	0.91%	15A Public Schools	3	\$9,448,700.00	8.03%	
2 Residential	2,898	\$1,467,343,900.00	88.28%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	32	\$3,939,900.00	0.24%	15C Public Property	272	\$78,844,200.00	67.00%	
4A Commercial	132	\$142,281,300.00	8.56%	15D Church and Charities	17	\$11,403,300.00	9.69%	
4B Industrial	21	\$19,418,800.00	1.17%	15E Cemeteries & Graveyards	4	\$1,044,100.00	0.89%	
4C Apartments	7	\$9,928,000.00	0.60%	15F Other Exempt	20	\$16,933,500.00	14.39%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$4,134,578.00	0.25%					
Total	3,302	\$1,662,223,178.00	100.00%	Total	316	\$117,673,800.00	100.00%	
Average Ratio (%), Assessed to True Value				95.21%	Percentage of Exempt vs. Non-Exempt Properties			7.08%
Equalized Valuation, Taxable Properties				\$1,745,849,362.46				
Total # of property tax appeals filed in 2019		County Tax Board	23.00					
		State Tax Court	3.00					
Number of 2019 County Tax Board decisions appealed to Tax Court			0.00					
Number of pending property tax appeals in State Tax Court			3.00					
Amount paid out by municipality for tax appeals in 2019			\$16,249.00					

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	18,500.00	\$18,500.00				
Supervisory Staff (Department Heads & Managers)	7.00	3.00	983,965.99	\$714,379.00		\$82,874.00	\$132,063.00	\$54,649.99
Police Officers (Including Superior Officers)	24.00	1.00	3,819,544.60	\$2,468,600.00	\$212,500.00	\$671,995.00	\$278,836.00	\$187,613.60
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00		1,044,411.50	\$685,704.00	\$76,700.00	\$82,996.00	\$146,898.00	\$52,113.50
All Other Non-Union Employees not listed above	8.00	17.00	994,065.74	\$713,786.00		\$79,609.00	\$146,423.00	\$54,247.74
Totals	50.00	26.00	6,860,487.83	\$4,600,969.00	\$289,200.00	\$917,474.00	\$704,220.00	\$348,624.83

Is the Local Government required to comply with NJSA 11A (**Civil Service**)? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	11.00	\$10,055.68	\$110,612.48	12.00	\$11,421.00	\$137,052.00
Parent & Child	6.00	\$19,231.56	\$115,389.36	7.00	\$20,182.00	\$141,274.00
Employee & Spouse (or Partner)	8.00	\$20,777.52	\$166,220.16	7.00	\$21,664.00	\$151,648.00
Family	19.00	\$30,226.08	\$574,295.52	18.00	\$31,398.00	\$565,164.00
Employee Cost Sharing Contribution (enter as negative -)			(\$229,357.00)			(\$228,870.00)
Subtotal	44.00		\$737,160.52	44.00		\$766,268.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	44.00		\$737,160.52	44.00		\$766,268.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police	205.34	\$62,850.83	XX		
Public Works	14.25	\$3,205.09	XX		
Totals	219.59	\$66,055.92			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$8,329,000.00	\$8,329,000.00	\$0.00			
Regional School Debt	\$6,991,931.02	\$6,991,931.02	\$0.00			
Utility Fund Debt						
Parking	\$70,000.00	\$70,000.00	\$0.00			
Sewer	\$10,383,807.00	\$10,383,807.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$452,009.45		\$452,009.45			
Notes Outstanding	\$2,251,000.00		\$2,251,000.00			
Bonds Outstanding	\$5,569,000.00	\$271,888.36	\$5,297,111.64			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$34,046,747.47	\$26,046,626.38	\$8,000,121.09			
Population (2010 census)	<u>8,702</u>					
Per Capita Gross Debt	<u>\$3,912.52</u>					
Per Capita Net Debt	<u>\$919.34</u>					
3 Yr. Average Property Valuation		<u>\$1,739,348,630.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.46%</u>				
Utility Fund - Principal			\$241,101.68	\$246,101.68	\$246,101.68	\$2,561,403.12
Utility Fund - Interest			\$33,043.76	\$30,293.76	\$27,693.76	\$136,537.60
Bond Anticipation Notes - Principal			\$204,000.00			
Bond Anticipation Notes - Interest			\$56,275.00			
Bonds - Principal			\$875,000.00	\$585,000.00	\$585,000.00	\$3,524,000.00
Bonds - Interest			\$193,610.00	\$160,710.00	\$139,310.00	\$480,315.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,603,030.44	\$1,022,105.44	\$998,105.44	\$6,702,255.72
Total Principal			\$1,320,101.68	\$831,101.68	\$831,101.68	\$6,085,403.12
Total Interest			\$282,928.76	\$191,003.76	\$167,003.76	\$616,852.60
% of Total Current Year Budget			9.35%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2					
Year of Last Rating	2016					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Bernards Township	Health Services		1/1/2020	12/31/2020	\$64,000.00
Receiving	Bernards Township	VNA		1/1/2020	12/31/2020	\$8,910.00
Receiving	Bernards Township	Fuel Purchasing		4/18/2019	4/30/2023	\$96,000.00
Receiving	Morris County	911 Dispatch Services		1/1/2020	12/31/2020	\$233,000.00

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
